



Utah State Tax Commission
210 North 1950 West • Salt Lake City, UT 84134 • tax.utah.gov

Agreement

Utah Electronic Filing Software Partner

TC-87
Rev. 10/15

Due: Oct. 30, 2015

An authorized representative of your software company must complete and sign this agreement before the Tax Commission will certify your software products to transmit Utah tax returns for the coming tax year. **You must submit a separate agreement for each product with a unique ETIN.**

Company/Product Information

Company name	Product name		
Address		State	ZIP Code
Primary contact name	Phone	Fax	
Email address	FEIN	ETIN	

Software Product(s)

Check all that apply:

- | | |
|---|--|
| <input type="checkbox"/> Consumer Product (Web based) | <input type="checkbox"/> Paid Preparer Product (Web based) |
| <input type="checkbox"/> Consumer Product (Desktop) | <input type="checkbox"/> Paid Preparer Product (Desktop) |

Tax Form(s)

Check all the tax forms you will be certifying:

- | | |
|--|--|
| <input type="checkbox"/> TC-20, Corporation Franchise or Income Tax Return | <input type="checkbox"/> TC-547, Individual Income Tax Return Payment Coupon |
| <input type="checkbox"/> TC-20S, S Corporation Return | <input type="checkbox"/> TC-548, Fiduciary Income Tax Prepayment Coupon |
| <input type="checkbox"/> TC-40, Individual Income Tax Return | <input type="checkbox"/> TC-549, Fiduciary Income Tax Return Payment Coupon |
| <input type="checkbox"/> TC-41, Fiduciary Income Tax Return | <input type="checkbox"/> TC-559, Corporate/Partnership Payment Coupon |
| <input type="checkbox"/> TC-65, Partnership/Limited Liability Company Return | |

Requirements

Certification

You must abide by the following testing time line:

1. MeF testing begins on the date the IRS starts accepting MeF tests.
2. We will provide test scenarios.
3. You must produce test returns using the information in the scenarios.
4. We will provide feedback for incorrect items.

Software Capabilities

You must agree to the Tax Commission's limited exceptions and report them when you register. Exceptions are limited to:

1. Choosing to support only returns from paid professionals or consumers or both.
2. Choosing to support both linked and unlinked returns or only linked returns.

General Responsibilities

You must:

1. Keep for one year customer data such as payment data (e.g., bank account information), addresses, account information and IP addresses that could verify fraudulent returns.
2. Adhere to IRS e-file Security, Privacy and Business Standards effective Jan. 1, 2010.
3. Support the Tax Commission in taxpayer communications.

Fraud Prevention

You must help the Tax Commission prevent tax fraud. To do this you must:

1. Not provide refund anticipation loans.
2. Provide ABA numbers if you partner with a prepaid debit card company.
3. Not partner with non-banking entities to provide refunds (e.g. Amazon).
4. Provide any other business details that could help the Tax Commission identify tax fraud.

Identity Theft

You must help the Tax Commission prevent identity theft. To do this you must conduct Self Assessment using NIST 800-53. Please note:

1. You must be in full compliance with NIST 800-53 within three years of the date you originally signed an Electronic Filing Software Partner agreement with Utah.
2. You must name a risk officer who can communicate with our risk team.
3. The Tax Commission's security contact is Bobette Phillips (801-297-3831, bphillips@utah.gov).

Detection and Disclosure of Suspicious Activity

You may use any tax return information you receive from a filer (whether regarding the current year or prior years) to identify a suspicious or potentially fraudulent return.

You must produce analytical compilations of tax return and submission information, including compilations to identify potentially fraudulent behaviors or patterns. Include any tax return information provided by tax filers in the analytical compilations.

On at least a weekly basis you must disclose the tax return information compilations to the Tax Commission through a secure data transmission. Identify any tax filer whose return you believe is potentially fraudulent.

Also, you must fully disclose a tax filer's return information to the Tax Commission if, by data mining an analytic compilation, you have a bona fide belief that the filer's activity violated criminal law.

Restrictions

Software Release

You may not advertise our acceptance of your software and not accept Tax Commission returns until certification is complete.

You must not process any Utah tax returns until you have completed the Self Assessment.

Decertification

We reserve the right to decertify a software partner and refuse any additional returns from that partner. If we decertify your product, within 48 hours you must remove references to your product's ability to service Utah taxes from all public materials. You must also provide immediate notice to any clients in the process of filing with the Tax Commission.

Paper Checks

We reserve the right to send a paper check for any refund request.

Signature

By signing this agreement, you agree to all the requirements and restrictions listed above.

Signature of Authorized Representative

Title

Date

Print Name

Date Assessment Completed (or will be completed)

Name of Risk Officer

Email Address

Phone Number

NOTE: We will NOT certify software for the 2015 tax year unless we receive a completed and signed agreement by Oct. 30, 2015.

→ Email this agreement to: **mef@utah.gov**